IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.K.DENESAN

THURSDAY, THE 8TH FEBRUARY 2007 / 19TH MAGHA 1928

WP(C).No. 3668 of 2007(J)

PETITIONER:

N.GOPALAN, S/O. A.NARAYANAN NAIR,
NANGELI VELLALATH HOUSE, PUTHURKARA,
RTD. AS DEPUTY TAHSILDAR (R.R.),
KERALA STATE FINANCIAL ENTERPRISES LTD.,
THRISSUR.

BY ADV. SRI.P.VIJAYA BHANU
SRI.M.GEORGE THOMAS

RESPONDENTS:
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1. GOVERNMENT OF KERALA, REPRESENTED BY
ITS CHIEF SECRETARY, THIRUVANANTHAPURAM.

2. THE DISTRICT COLLECTOR,
THRISSUR.

3. THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

4. THE ACCOUNTANT GENERAL (A & E),
KERALA, THIRUVANANTHAPURAM.

5. THE DEPUTY COMMISSIONER,
LAND REVENUE, THIRUVANANTHAPURAM.

BY GOVT. PLEADER SHRI. NANDAKUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.K. DENESAN, J.

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W.P.(C) No.3668 OF 2007 J
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Dated this the 8th February, 2007

J U D G M E N T

The petitioner is a retired Deputy Tahsildar. He feels aggrieved by Exts. P8 and P9 proceedings of the 2nd respondent directing him to pay Rs.1,92,186/- to the Government of Kerala. Ext. P9 is a notice issued under Sections 3(2) and 6 of Kerala Public Accountants Act, 1963.

2. Sub-section (3) to the above Act provides opportunity to the Public Accountant either to satisfy the demand or to raise objections. If the Public Accountant objects the claim, wholly or in part, the Collector shall enquire into the objection and record a decision.

3. It appears that the petitioner has serious objections against the demand made as per Ext. P9. But he has not filed written objection before the Collector. Instead he has rushed to this Court.

4. I am of the opinion that the petitioner shall avail the opportunity provided under the Public Accountants Act before he would chose to approach this

Court for reliefs. The writ petition is therefore disposed of observing that the petitioner, if so advised, may file objections before the 2nd respondent within the time permitted by sub-section (3) to Section 3 of the Public Accountants Act. If the petitioner files the objection, the 2nd respondent shall conduct such enquiry as is required under the provisions of the Act and take appropriate decision.

K.K. DENESAN
JUDGE

jan/